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# SENATE BILL No. 175

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-39.

**Synopsis:** Sales tax exemption for Energy Star appliances. Exempts sales of certain energy efficient appliances from the state gross retail tax for sales occurring after June 30, 2003, and before January 1, 2008.

**Effective:** Upon passage.

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January 7, 2003, read first time and referred to Committee on Commerce and Consumer Affairs.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## SENATE BILL No. 175

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 39. (a) This section applies to retail**  
4 **transactions that occur after June 30, 2003, and before January 1,**  
5 **2008.**

6       **(b) Sales of the following electrical appliances are exempt from**  
7 **the state gross retail tax if the electrical appliances meet or exceed**  
8 **the applicable Energy Star efficiency standards developed by the**  
9 **United States Environmental Protection Agency and the United**  
10 **States Department of Energy:**

11           **(1) A clothes washer.**

12           **(2) A refrigerator.**

13           **(3) A dishwasher.**

14           **(4) A room air conditioner.**

15       **(c) The department may adopt rules under IC 4-22-2 to**  
16 **implement this section.**

17       **(d) This section expires January 1, 2008.**



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1        **SECTION 2. An emergency is declared for this act.**

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